

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT 1997
Calendar Year 1997

DO NOT WRITE OR STAPLE IN THIS SPACE

or other tax year beginning _____, 1997 and ending _____, 19 _____

▶ Check the applicable box: • ☐ Part-Year Resident ☐ Nonresident

AMD	UNP	008	PNT	INT	
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PLEASE PRINT • OR TYPE	Name (If joint return, give first names and initials of both)	Last Name	Your social security number
	C/O		Spouse's social security number
	Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation
	City, town or post office, State and ZIP code		Spouse's occupation

HAWAII ELECTION CAMPAIGN FUND	▶	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
		If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

RESIDENCY STATUS ▶ If you are a nonresident, in what state or foreign country are you a resident? _____

FILING STATUS	1 <input type="checkbox"/> Single	(Check only ONE box)
	2 <input type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. •	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ▶	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 •).	

EXEMPTIONS	Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 33.				Enter number of boxes checked on 6a and 6b	▶	[]		
	6a <input type="checkbox"/> Yourself	Age 65 or over			}	Enter number of your children listed	▶	[]	
	6b <input type="checkbox"/> Spouse	Age 65 or over							
	Dependents:					Enter number of other dependents	▶	[]	
	6c and 6d	1. First and last name	If more than 4 dependents, use attachment	2. Dependent's social security number	3. Relationship				4. No. of months lived in your home in 1997
	6e Total number of exemptions claimed				Add numbers entered in boxes above	▶	[]		

ATTACH A COPY OF YOUR FEDERAL INCOME TAX RETURN FOR 1997

		ROUND TO THE NEAREST DOLLAR	(1) Total Income Column A		(2) Hawaii Income Column B		
INCOME	7	Wages, salaries, tips, etc. (attach Form(s) W-2).....		00	7●	00	
	8	Interest income from the worksheet on page 32 of the Instructions.....		00	8●	00	
	9	Dividends from the worksheet on page 32 of the Instructions.....		00	9●	00	
	10	State income tax refund from the worksheet on page 32 of the Instructions.....		00	10	00	
	11	Alimony received.....		00	11	00	
	12	Business or farm income or (loss) G.E. I.D. No.		00	12●	00	
	13	Capital gain or (loss) from the worksheet on page 32 of the Instructions.....		00	13●	00	
	14	Supplemental gains or (losses) (attach Schedule D-1).....		00	14	00	
	15	IRA distributions.....		00	15	00	
	16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-12/N-15/N-40).....		00	16●	00	
	17	Rents, royalties, partnerships, estates, trusts, etc. G.E. I.D. No.		00	17●	00	
	18	Unemployment compensation (insurance).....		00	18●	00	
	19	Other income (state nature and source).....		00	19●	00	
	20	Add lines 7 through 19..... Total Income ▶		00	20	00	
	ADJUSTMENTS TO INCOME	21	Your IRA deduction..... Spouse's IRA deduction.....		00	21	00
		22	Medical savings account deduction.....		00	22	00
		23	Moving expenses (attach Form N-139).....		00	23	00
		24	Deductions for self-employment tax.....		00	24	00
		25	Self-employed health insurance deduction.....		00	25	00
26		Keogh retirement plan and self-employed SEP deduction.....		00	26	00	
27		Interest penalty on early withdrawal of savings.....		00	27	00	
28		Alimony paid (Enter name and SS No. of recipient).....		00	28	00	
29		Payments to an individual housing account.....		00	29●	00	
30		First \$1,750 of military reserve or Hawaii national guard duty pay.....		00	30●	00	
31		Add lines 21 through 30..... Total Adjustments ▶		00	31●	00	
AGI	32	Line 20 minus line 31..... Adjusted Gross Income ▶		00	● 32●	00	

TAX COMPUTATION	33 Amount from line 32, Column A. (adjusted gross income).....	33		00
	CAUTION: If you can be claimed as a dependent on another person's return, check here <input type="checkbox"/> • and see Instructions.			
	34 If you do not itemize deductions, go to line 35 below. Otherwise go to page 18 of the Instructions and enter your itemized deductions here.			
	34a Medical and dental expenses (from Worksheet A-1)	34a•		00
	34b Taxes (from Worksheet A-2)	34b•		00
	34c Interest expense (from Worksheet A-3)	34c•		00
	34d Contributions (from Worksheet A-4)	34d•		00
	34e Casualty and theft losses (from Worksheet A-5)	34e•		00
	34f Miscellaneous deductions (from Worksheet A-6)	34f•		00
	NONREFUNDABLE CREDITS	35 Enter the larger of your: } Itemized Deductions — If line 33 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 33 of the Instructions. If not, add lines 34a through 34f. OR Standard Deduction shown below for your filing status. Single — \$1,500 Head of household — \$1,650 Married filing jointly or Qualifying widow(er) — \$1,900 Married filing separately — \$950 } } } } } } } } } }	35•	
36 Line 33 minus line 35. (This line MUST be filled in)		36•		00
37 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 22 of the Instructions.		37•		00
38 Taxable Income. Line 36 minus line 37 (but not less than zero) Taxable Income ➤		38•		00
39 Tax on the amount on line 38. Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule I, II, or III; <input type="checkbox"/> Form N-615; or <input type="checkbox"/> Capital Gains Tax Worksheet on page 34 of the Instructions. Net capital gain from line 14 of Capital Gains Tax Worksheet • (• <input type="checkbox"/> Include separate tax from Forms N-2, N-103, N-814) Tax on line 38 ➤		39•		00
40 Ratio of Hawaii AGI to Total AGI. Divide line 32, Column B, by line 32, Column A (Compute to 3 decimal places and round to 2 decimal places)		40•		
41 Multiply line 39 by the ratio on line 40		41		00
42 Other taxes from Forms N-152, N-312, N-405, N-586		42•		00
43 Total Tax. Add lines 41 and 42 Total Tax ➤		43•		00
TAX PAYMENTS AND REFUNDABLE CREDITS		44 Income tax paid to another state or to a foreign country (from Worksheet on page 34 of the Instructions) ..	44	
	45 Energy Conservation Tax Credit (attach Form N-157).....	45•		00
	46 Enterprise Zone Tax Credit (attach Form N-756)	46•		00
	47 Low-Income Housing Tax Credit (attach Form N-586)	47		00
	48 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	48•		00
	49 Add lines 44 through 48 Total Non-Refundable Credits ➤	49•		00
	50 Line 43 minus line 49 (but not less than zero) Balance ➤	50		00
	51 Hawaii State Income tax withheld and tax withheld on IHA distribution	51•		00
	52 1997 estimated tax payments on Forms N-1 ; N-4 ; N-288A	52•		00
	53 Amount of estimated tax applied from 1996 return	53•		00
REFUND OR AMOUNT YOU OWE	54 Amount paid with extension(s)	54•		00
	55 Food Tax Credit (attach Schedule X) DHS, etc. exemptions•	55•		00
	56 Credit for Low-Income Household Renters (attach Schedule X)	56•		00
	57 Credit for Child and Dependent Care Expenses (attach Schedule X)	57•		00
	58 Medical Services Excise Tax Credit (attach Schedule X).....	58•		00
	59 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	59•		00
	60 Capital Goods Excise Tax Credit (attach Form N-312)	60•		00
	61 Fuel Tax Credit for Commercial Fishers (attach Form N-163).....	61•		00
	62 Motion Picture Income Tax Credit (attach Form N-316)	62•		00
	63 Hotel Remodeling Tax Credit (attach Form N-314)	63•		00
64 Other credits (attach list and see page 25 of Instructions).....	64•		00	
65 Add lines 51 through 64 Total Payments and Credits ➤	65•		00	
DECLARATION	66 If line 65 is larger than line 50, enter the amount OVERPAID (line 65 minus line 50)	66•		00
	67 Amount of line 66 to be REFUNDED TO YOU Refund ➤	67•		00
	68 Amount of line 66 to be applied to your 1998 ESTIMATED TAX 68•		00	
	69 If line 50 is larger than line 65, enter the AMOUNT YOU OWE (line 50 minus line 65). Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1997 Form N-15" on it. If you are filing your return late, see page 26 of the Instructions. Balance Due ➤	69•		00
	70 Estimated tax penalty. (See page 26 of Instructions.) Also include this amount in line 66 or 69, whichever applies. 70•		00	
71 If you would like us to mail you a packet of forms for next year's filing, please check this box..... <input type="checkbox"/>				

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	Your signature _____ Date _____		Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____	
	Paid Preparer's Signature and date _____		Preparer's social security number _____	
	Firm's name (or yours if self-employed) and address _____		Check if self-employed <input type="checkbox"/>	
			Federal E.I. No. _____ ZIP Code _____	